CITY OF WILLIAMS LAKE — Statement A

General Capital and Loan Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Cash (including short term investments)	$ 68,502	$ 10,204
Accounts receivable	68,701	52,091
Work in progress	197,653	-
Fixed, at cost		
Land	467,940	467,940
Buildings	2,225,233	2,171,585
Road, sidewalks and storm sewers	7,189,783	6,923,424
Equipment	1,806,922	1,628,916
	11,689,878	11,191,865
	$12,024,734	$11,254,160
LIABILITIES AND EQUITY IN CAPITAL ASSETS		
Accounts payable	$ 81,106	$ 52,091
Agreements payable	225,985	240,963
Due to Local Improvement Fund	-	2,586
Debenture debt - Note 3	1,500,082	1,425,479
Other debt - Note 4	78,750	-
	1,885,923	1,721,119
Equity in capital assets		
Balance, beginning of year	9,533,041	9,173,763
Add - debentures matured	100,281	94,257
- actuarial adjustments	116	57
- transfer of funds to General Revenue Fund		
- correction of prior years' transfers	(543)	-
- sidewalk costs	(2,391)	-
- fixed assets provided by		
- General Revenue Fund - Schedule 2	542,175	377,060
- funds from Players' Club	500	-
- payments on agreements payable and short term capital bank loans	14,978	46,269
- interest	812	48,079
- disposal of fixed assets - sold	(56,877)	(232,605)
- prior year adjustment - capital purchase	4,133	-
- adjustment - Westside	-	(5,704)
- payment from Local Improvement Reserve Fund	2,586	2,586
- transfer from - General Revenue Fund	-	21,070
- Water Revenue Fund	-	1,920
- Sewer Revenue Fund	-	6,289
Balance, end of year	10,138,811	9,533,041
	$12,024,734	$11,254,160

Treasurer S W Country

CITY OF WILLIAMS LAKE

Reserve Funds

Balance Sheet - December 31, 1985

ASSETS

	General Capital Reserve	Local Improvement Reserve
Cash	$ -	$ -
Investments and accrued interest	-	-
Repayments receivable	-	-
Work in progress		
4 lots - North 12th	25,309	-
Sec. B, 1/4 D.L. 8876	5,459	-
Northend	1,119,605	-
	$1,150,373	$ -

LIABILITIES AND FUND BALANCE

Excess of cheques issued over deposits	$ 85,183	$ -
Due to Provincial Government - Note 2	194,105	-
	279,288	-
Fund balance		
Balance, beginning of year	806,043	28,188
Charges collected	-	-
Interest earned	65,042	2,104
Profit (loss) on sale of lots	-	-
Transfer from (to) Reserve Fund	-	(30,292)
- Water Supply system - Capital and Loan Fund	-	-
- Sinking Fund	-	-
	871,085	-
	$1,150,373	$ -

Treasurer S L Comeau

Development Cost Charge Reserve	Capital Projects Reserve	Tax Sale Reserve	Total 1985	Total 1984
$ 67,244	$ 31,429	$ 71,860	$ 170,533	$ 140,989
51,292	-	-	51,292	51,292
-	-	-	-	2,586
-	-	-	25,309	23,577
-	-	-	5,459	5,120
-	-	-	1,119,605	1,047,810
$ 118,536	$ 31,429	$ 71,860	$1,372,198	$1,271,374
$ -	$ -	$ -	$ 85,183	$ 76,359
-	-	-	194,105	194,105
-	-	-	279,288	270,464
166,679	-	-	1,000,910	916,116
11,123	-	-	11,123	1,126
14,678	1,137	2,601	85,562	85,713
-	-	-	-	(2,045)
-	30,292	-	-	-
(73,944	-	-	(73,944)	-
-	-	69,259	69,259	-
-	31,429	71,860	1,092,910	1,000,910
$ 118,536	$ 31,429	$ 71,860	$1,372,198	$1,271,374

CITY OF WILLIAMS LAKE — Statement C

Cemetery Care Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Cash in bank	$ 4,527	$ -
Investments, at cost plus accrued interest	45,648	49,342
	$ 50,175	$ 49,342
LIABILITIES AND FUND BALANCE		
Excess of cheques issued over deposits	$ -	$ 925
Fund balance		
Balance, beginning of year	48,417	46,616
Add - cemetery care payments	1,758	1,801
- investment income	5,264	4,827
- contribution to General Revenue Fund	(5,264)	(4,827)
Balance, end of year	50,175	48,417
	$ 50,175	$ 49,342

Treasurer

CITY OF WILLIAMS LAKE

General Revenue Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Cash (including short term investments)	$ 334,373	$ 629,782
Taxes receivable		
Current	308,849	393,533
Arrears	169,544	200,954
Tax sale	122,514	55,434
	600,907	649,921
Due from Federal Government		
Gasoline tax rebate	1,370	1,550
Due from Provincial Government		
Fire protection area	48,172	45,229
Emergency measures	1,968	2,956
Homeowner grants	13,191	16,768
Policing	157,980	157,460
Planning grant	-	4,062
	221,311	226,475
Other accounts receivable	51,897	87,685
Investments	2,760	2,760
Inventories	72,900	61,262
Other assets		
Prepaid expenses	24,094	25,508
M.F.A. Debt Reserve Fund	117,324	96,347
	141,418	121,855
	$1,426,936	$1,781,290

Treasurer

	1985	1984
LIABILITIES AND SURPLUS		
Due to Provincial Government		
Royalties and commercial vehicle plates	$ 137	$ 199
Due to regional and other local governments	5,274	4,310
Other accounts payable	378,186	398,713
Debenture principal and interest due	150	1,075
Other liabilities		
M.F.A. Debt Reserve Fund - cash requirement	42,219	35,942
- demand note requirement	75,105	60,405
Prepaid taxes, licences and deposits	9,290	9,938
	126,614	106,285
Reserve accounts		
Downtown Parking Commission - Schedule 3	58,515	43,282
Restructuring reserve	119,024	316,207
Capital Projects	43,871	67,071
Machinery and equipment replacement	144,728	211,074
	366,138	637,634
Surplus		
Balance, beginning of year	633,074	554,199
Add - prior year's corrections, net	23,730	33,359
- transfer from General Capital and Loan Fund	543	-
	657,347	587,558
Deduct - appropriation for the year	165,000	100,000
	492,347	487,558
Excess of revenue over expenditure for the current year - Statement E	58,090	145,516
Balance, end of year	550,437	633,074
	$1,426,936	$1,781,290

CITY OF WILLIAMS LAKE

General Revenue Fund

Statement of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
REVENUE		
Taxes		
Real property	$2,202,758	$2,153,578
Downtown parking tax	38,747	39,100
	2,241,505	2,192,678
Grants in lieu of taxes		
Federal government	6,304	5,642
Federal Government agencies	5,969	-
Provincial government	64,264	63,299
Provincial government agencies	13,148	26,209
	89,685	95,150
Services provided to other governments		
Fire protection	48,171	45,229
Sanitary landfill	20,710	20,710
	68,881	65,939
General sale of services		
Downtown parking rental	8,265	9,874
Cemetery plot sales and charges	18,381	17,779
Sundry	9,413	5,239
	36,059	32,892
Recreation and cultural services		
Cariboo Memorial Arena - Schedule 1	163,900	148,074
Youth Centre	898	4,676
Recreation programs	29,302	37,844
	194,100	190,594
Other revenue from own sources		
Business licences	123,840	122,545
Commercial vehicle licences and permits	3,677	2,739
Building permits and fire permits	35,121	17,447
Dog licences	1,553	1,379
Storm sewer connections	6,544	33,213
Fines	17,155	14,626
Rentals	11,767	12,651
Franchises	121,002	109,757
Return on investments	87,468	140,413
Penalties and interest on taxes	126,462	121,737
Sundry	67,829	114,258
Subdivision fees	690	160
	603,108	690,925
Carried forward	3,233,338	3,268,178

	1985	1984
EXPENDITURE		
General government services		
Legislative	$ 50,990	$ 63,269
Administration and other general government	419,673	342,750
	470,663	406,019
Protective services		
Policing	684,666	662,666
By-law enforcement	84,157	79,784
Fire protection	261,843	256,563
Emergency measures	9,249	8,916
Building and plumbing inspection	131,764	135,179
	1,171,679	1,143,108
Transportation services		
Common services	255,630	246,378
Roads and streets	347,000	352,021
Street lighting	96,146	87,181
Traffic services	48,410	36,931
Parking - lot & building maintenance	11,288	20,752
	758,474	743,263
Environmental health services		
Garbage collection and disposal	342,954	344,348
Public health services		
Cemetery	42,603	34,614
Public health	13,919	2,805
	56,522	37,419
Environment development services		
Research and planning	22,606	12,135
Recreation and cultural services		
Administration	93,318	86,062
Cariboo Memorial Arena - Schedule 1	241,930	219,897
Playgrounds, parks and buildings	113,975	121,619
Museum & Nature Centre and Youth Centre	22,298	8,117
Recreation programs	56,214	72,278
	527,735	507,973
Debt charges		
Interest on temporary borrowings	51,846	97,200
Interest and exchange on long term debt	181,231	177,326
Principal repayments on long term debt	115,259	109,427
Other debt charges	2,217	66,043
	350,553	449,996
Carried forward	**3,701,186**	**3,644,261**

CITY OF WILLIAMS LAKE

General Revenue Fund

Statement of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
REVENUE		
Brought forward	$3,233,338	$3,268,178
Grants and transfers from other governments		
Provincial government	642,964	644,531
Regional District	8,188	7,761
Federal government	3,802	9,293
	654,954	661,585
Other transfers		
From - reserve account	443,886	192,939
- General Capital and Loan Fund	2,391	-
	446,277	192,939
Collections for other governments		
Provincial government	2,159,027	2,565,837
School District #27	981,611	873,258
Regional District	353,605	337,953
Regional Hospital District	57,832	49,886
Other	89,261	90,822
	3,641,336	3,917,756
Appropriation of surplus	165,000	100,000
	$8,140,905	$8,140,458

Treasurer

	1985	1984
EXPENDITURE		
Brought forward	$3,701,186	$3,644,261
Transfers to reserve accounts and other funds		
Transfers to reserve accounts	21,835	11,782
Transfer to General Capital and Loan Fund	-	21,070
Transfer to Sewer System - Capital and Loan Fund	170,007	-
Fixed asset contributions to General Capital and Loan Fund - Schedule 2	542,175	377,060
Contribution to Province re: land road dedication	-	18,815
	734,017	428,727
Transmission of taxes levied for other governments		
Provincial government	2,159,027	2,565,837
School District #27	981,611	873,258
Regional District	353,605	337,953
Regional Hospital District	57,832	49,886
Other	89,261	90,822
	3,641,336	3,917,756
Other fiscal services	6,276	4,198
	8,082,815	7,994,942
Excess of revenue over expenditure for the year - Statement D	58,090	145,516
	$8,140,905	$8,140,458

CITY OF WILLIAMS LAKE — Statement F

Water Supply System - Capital and Loan Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Cash	$ -	$ 253,169
Due from Provincial Government	270,385	-
Due from Sinking Fund	-	58,184
Fixed, at cost		
Land	36,897	36,897
Transmission and distribution system	6,148,230	5,453,756
Equipment	6,010	6,010
	6,191,137	5,496,663
Less accumulated depreciation	2,094,291	1,848,174
	4,096,846	3,648,489
Work in progress	910,215	122,738
	5,007,061	3,771,227
	$5,277,446	$4,082,580
LIABILITIES AND EQUITY IN CAPITAL ASSETS		
Excess of cheques issued over deposits	$ 48,967	$ -
Accounts payable	21,174	1,468
Debenture debt - Note 3	3,691,255	3,007,498
	3,761,396	3,008,966
Equity in capital assets		
Balance, beginning of year	1,073,614	1,028,856
Add - interest	26,988	25,427
- debenture principal matured	126,418	125,665
- actuarial additions	19,153	13,950
- gain on certification of Sinking Fund	1,488	-
- capital expenditure provided from		
- Water Supply System - Revenue Fund	126,066	26,807
- funds transferred from		
- Water Supply System - Revenue Fund	44,111	71,300
- Development Cost Charge Reserve Fund	73,944	-
- 25% capital grant	270,385	-
	1,762,167	1,292,005
Deduct - depreciation for the year	246,117	218,391
Balance, end of year	1,516,050	1,073,614
	$5,277,446	$4,082,580

Treasurer

CITY OF WILLIAMS LAKE — Statement G

Water Supply System - Revenue Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Accounts receivable	$ 78,237	$ 102,338
Due from Provincial Government	162,960	159,673
Inventories	80,991	72,417
Trust and other deposits - M.F.A.	448,817	368,544
	$ 771,005	$ 702,972
LIABILITIES AND SURPLUS		
Excess of cheques issued over deposits	$ 102,505	$ 15,338
Debenture interest due	110	110
Other liabilities		
M.F.A. Debt Reserve Fund - cash requirement	164,792	138,634
- demand note requirement	284,025	229,910
	448,817	368,544
Reserve for future expenditure	-	5,529
Surplus		
Balance, beginning of year	313,451	239,416
Prior year's adjustments	897	24,770
Appropriation of surplus	(94,775)	-
Excess of revenue over expenditure for the year - Statement H	-	49,265
Balance, end of year	219,573	313,451
	$ 771,005	$ 702,972

Treasurer

CITY OF WILLIAMS LAKE — Statement H

Water Supply System

Statement of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
Revenue		
Water rates	$ 683,163	$ 686,656
Connection fees	13,186	12,120
Hydrant rental	33,400	33,400
Water parcel tax	71,350	71,300
Penalties earned	8,180	9,068
Sundry	412	25
Water Works Facilities Assistance Grant	356,935	352,589
Return on investments	21,975	25,044
Appropriation of surplus	94,775	-
	1,283,376	1,190,202
Expenditure		
Administration and billing	175,160	158,054
Chlorination and fluoridation	24,663	22,867
Pumping and power	212,176	171,579
Maintenance and transmission	79,911	79,716
Capital expenditures	126,066	26,807
Debt charges - interest and exchange	459,048	455,330
- principal	126,418	125,664
Other fiscal services	26,158	15,947
Connections	9,665	11,752
Transfer to - Water Supply System - Capital and Loan Fund	44,111	71,300
- General Capital and Loan Fund	-	1,921
	1,283,376	1,140,937
Excess of revenue over expenditure for the year - Statement G	$ -	$ 49,265

Treasurer S W Carmody

CITY OF WILLIAMS LAKE — Statement I

Sewer System - Capital and Loan Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Due from Provincial Government	$ 266,068	$ -
Due from Sinking Fund	-	74,600
Fixed, at cost		
Land	600	600
Transmission system	6,229,242	5,079,473
Equipment	116,813	116,813
	6,346,655	5,196,886
Less accumulated depreciation	1,706,773	1,452,931
	4,639,882	3,743,955
Work in progress	-	356,646
	4,639,882	4,100,601
	$4,905,950	$4,175,201
LIABILITIES AND EQUITY IN CAPITAL ASSETS		
Bank advances		
Excess of cheques issued over deposits	$ 266,068	$ 208,435
Accounts payable	-	25,878
Debenture debt	3,391,865	3,338,603
Equity in capital assets		
Balance, beginning of year	602,285	689,855
Add - interest	7,226	4,723
- debenture principal matured	141,338	111,070
- actuarial additions	8,588	5,758
- gain on certification of sinking fund	83,212	-
- capital expenditure provided from		
- Sewer System - Revenue Fund	33,565	4,190
- funds transferred from		
- Sewer System - Revenue Fund	189,570	-
- General Revenue Fund	170,000	-
- 25% capital grant	266,068	-
	1,501,859	815,596
Deduct - depreciation for the year	253,842	207,852
- interest	-	5,459
	253,842	213,311
Balance, end of year	1,248,017	602,285
	$4,905,950	$4,175,201

Treasurer S L Connatty

CITY OF WILLIAMS LAKE

Statement J

Sewer System - Revenue Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Cash	$ -	$ 192,226
Accounts receivable	33,438	34,217
Inventories	34,362	40,820
Due from Provincial Government	178,332	118,614
Trust and other deposits - M.F.A.	291,725	258,004
Discount on debenture - debit	-	654
	$ 537,857	$ 644,535
LIABILITIES AND SURPLUS		
Excess of cheque issued over deposit	$ 25,360	$ -
M.F.A. Debt Reserve Fund - cash requirement	69,692	57,946
- demand note requirement	222,033	200,058
	317,085	258,004
Surplus		
Balance, beginning of year	386,531	307,046
Prior year adjustment	(608)	-
Appropriation of surplus	(189,570)	-
Excess of revenue over expenditure for the Year - Statement H	24,419	79,485
Balance, end of year	220,772	386,531
	$ 537,857	$ 644,535

Treasurer

CITY OF WILLIAMS LAKE

Statement K

Sewer System

Statement of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
Revenue		
Rentals	$ 280,789	$ 274,621
Connection fees	25,542	21,578
Parcel and Local Improvement Tax	202,519	187,547
Sewer Facility Assistance Grant	312,068	211,262
Penalties	3,864	4,004
Interest and sundry	31,060	26,911
Appropriation of surplus	189,570	-
	1,045,412	725,923
Expenditure		
Administration	148,769	140,198
Connections	7,986	15,047
Collection	35,590	30,392
Treatment and disposal	70,309	43,434
Debt charges - interest	382,120	281,558
- principal	141,338	111,070
- 1% M.F.A. deposit	3,610	8,390
Interest - other	8,136	5,869
Capital expenditures	33,565	4,190
Transfer to - General Capital and Loan Fund	-	6,290
- Sewer System - Capital and Loan Fund	189,570	-
	1,020,993	646,438
Excess of revenue over expenditure for the year - Statement J	$ 24,419	$ 79,485

Treasurer

CITY OF WILLIAMS LAKE

Statement L

Sinking Fund - Note 5

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Due from Provincial Government	$ -	$ 232,307
LIABILITIES AND SURPLUS		
Due to Water and Sewer - Capital and Loan Funds	$ -	$ 132,784
Surplus		
Balance, beginning of year	99,523	81,077
Correction of prior year's interest income	1,961	2,115
Excess of revenue over expenditure for the year - Statement M	3,028	16,331
	104,512	99,523
Deduct adjustment on certification	(35,253)	-
	69,259	99,523
Transfer to Tax Sale Reserve Fund	(69,259)	-
Balance, end of year	-	99,523
	$ -	$ 232,307

Treasurer

CITY OF WILLIAMS LAKE — Statement M

Sinking Fund - Note 5

Statement of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
Revenue		
Sinking fund instalments	$ 3,457	$ 4,946
Interest	9,086	21,900
	12,543	26,846
Expenditure		
Fiscal services	9,515	10,515
Excess of revenue over expenditure for the year - Statement L	$ 3,028	$ 16,331

Treasurer

CITY OF WILLIAMS LAKE — Statement N

Paratransit Utility Fund

Balance Sheet - December 31, 1985

	1985	1984
ASSETS		
Cash	$ 7,897	$ 6,952
Accounts receivable	989	719
	$ 8,886	$ 7,671
LIABILITIES AND SURPLUS		
Accounts payable	$ 4,547	$ 4,007
Surplus		
Balance, beginning of year	3,664	529
Excess of revenue over expenditure for the year - Statement O	675	3,135
Balance, end of year	4,339	3,664
	$ 8,886	$ 7,671

Treasurer

CITY OF WILLIAMS LAKE — Statement O

Paratransit Utility Fund

Statement of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
Revenue		
Fares and donations	$ 13,918	$ 10,631
Taxation	3,653	7,492
Municipal administration	901	887
Interest	703	624
	19,175	19,634
Expenditure		
B.C. Transit payments	18,500	16,499
Excess of revenue over expenditure for the year - Statement N	$ 675	$ 3,135

Treasurer

Notes To The Financial Statements

For The Year Ended December 31, 1985

1. Significant accounting policies

   a) Basis of accounting
   Accounting for all funds is on a modified accrual basis which basis is full accrual except for accrued interest or long term debt.

   b) Investments
   Investments are recorded at cost.

   c) Inventories and work in progress
   Inventories and work in progress are stated at cost.

2. Due to Provincial Government (General Capital Reserve Fund)

   Land costs as calculated pursuant to the terms "of a Minute of the Honourable the Executive Council of the Province of British Columbia, approved by His Honour, the Lieutenant Governor on the 22nd day of June, A.D., 1972."

re - Plan 20355	$ 67,600
- Plan 21066	68,925
- Plan 22507	46,182
- Plan 25228	11,398
	$ 194,105

3. Debenture debt

   a) General Capital and Loan Fund
   b) Water Supply System Capital and Loan Fund

   Debt payable in U.S. funds has been reflected in the above accounts on the basis that $1 U.S. equals $1 Canadian. At December 31, 1985, the respective debts payable in U.S. dollars were:

   re (a) $983,304
   re (b) $463,046

   The Canadian dollar equivalent of the debt at December 31, 1985 was as follows:

   re (a) $1,387,442
   re (b) $ 653,358

4. Other debt (General Capital and Loan Fund)

   In April 1985 the Province approved a $525,000, 12% loan to the city for its Downtown Revitalization Program. To date, $78,750 has been applied for and advanced. The balance of $446,250 will be applied for in 1986. Annual principal and interest payments are not scheduled to commence until 1988.

Notes To The Financial Statements

For The Year Ended December 31, 1985

5. Sinking Fund

On June 17, 1985, the Minister of Finance signed orders which certified that there are sufficient funds in the sinking funds established for the following by laws:

(a) Water Supply System - Capital and Loan Fund
Glendale Improvement District By law No. 9 - $62,000

(b) Sewer System - Capital and Loan Fund
Glendale Improvement District By law No. 48 - $165,000

As such, all further payments and levies are suspended and all future interest and principal payments will be made from the sinking fund. The debts are considered to be repaid and, as directed, the surplus in the Sinking Fund has been transferred to the Tax Sale Reserve Fund.

6. Subsequent events

On January 21, 1986 the City accepted a bid to purchase its real property commonly referred to as the Cariboo Memorial Arena building and land. By Council Resolution the proceeds ($400,000) have been committed to aid in the building of a new arena.

In addition, Council has resolved to dispose, for salvage rights, the city's building known as the Youth Centre.

7. Contingent liabilities

The Corporation of the City of Williams Lake, as a member of the Cariboo Regional District, is jointly and severally liable for the borrowing of that authority.

CITY OF WILLIAMS LAKE

Schedule 1

General Revenue Fund

Schedule of Cariboo Memorial Arena Operations

For The Year Ended December 31, 1985

	1985	1984
Revenue		
Rentals	$ 163,900	$ 148,074
Expenditure		
Building maintenance	139,270	136,288
Building operation	90,886	74,259
Equipment maintenance	10,216	8,213
Telephone	321	322
Miscellaneous and tax	1,237	815
	241,930	219,897
Excess (shortfall) of revenue over expenditure for the year	$(78,030)	$(71,823)

CITY OF WILLIAMS LAKE — Schedule 2

General Revenue Fund

Schedule of Fixed Asset Contributions to General Capital and Loan Fund

For The Year Ended December 31, 1985

Administration		
Desk	$ 1,177	
Steel shelving	3,651	$ 4,828
Protection to persons and property		
Pager	508	
Portable radio	765	
1985 Toyota Tercel 4X4	10,199	
7 extension fire phones	1,128	
Addition to dog pound	7,349	
Cabinets for plans	1,310	21,259
Public works		
Road rebuilding and capping	158,809	
Storm sewer construction	107,549	
Jumping jack tamper	2,823	
2 cut off saws	963	
Pipe shed	4,762	
Street sweeper	112,160	
Snow blower	59,178	
Asphalt pot and power	1,314	
2 power plants	1,893	
Air shoring jack braces	2,441	
Fuel metering system	10,141	
Hilti combi hammer	1,547	
Pavement breaker	1,177	464,757
Leisure services		
Ice resurfacer	3,188	
Grass edger	455	
Grass sweeper	5,350	
Weed eater	355	
Lids for garbage containers	1,020	
Irrigation system for city hall	7,000	
Reconstruct amphitheatre	32,068	
Tables	536	
Chairs	1,359	51,331
		$ 542,175

CITY OF WILLIAMS LAKE — Schedule 3

General Revenue Fund

Downtown Parking Commission Reserve Account

Schedule of Revenue and Expenditure

For The Year Ended December 31, 1985

	1985	1984
Revenue		
Taxes	$ 38,747	$ 39,100
Space rentals	7,765	8,374
Interest	3,712	3,789
House rental	500	1,500
	50,724	52,763
Expenditure		
Debt charges - principal	13,977	13,816
- interest	10,225	11,214
Lot maintenance and beautification	10,756	20,476
Rental house expense	533	276
	35,491	45,782
Excess of revenue over expenditure for the year	15,233	6,981
Reserve account balance, beginning of year	43,282	36,301
Reserve account balance, end of year - Statement D	$ 58,515	$ 43,282